

3. The first report of a permit holder following the establishment of an agency on the territory of which he has purchased timber between 1 April 1996 and the first date scheduled in section 2 following the date of that establishment shall be filed on the following scheduled date and not later than on 1 March following such establishment, if the second paragraph of section 2 applies to him.

4. This Regulation comes into force on the date of its publication in the *Gazette officielle du Québec*.

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Gouvernement du Québec

O.C. 1115-96, 4 September 1996

Forest Act
(R.S.Q., c. F-4.1)

**Fonds forestier
— Contribution**

Regulation respecting the contribution of holders of timber supply and forest management agreements to the Fonds forestier

WHEREAS under the first paragraph of section 73.4 of the Forest Act (R.S.Q., c. F-4.1), as introduced by section 5 of Chapter 14 of the Statutes of 1996, every holder of a timber supply and forest management agreement must, at such intervals as are determined by regulation of the Government, pay to the Minister a contribution for the financing of activities related to seedling production, forest inventory data and forest research;

WHEREAS under the second paragraph of section 73.4 of that Act, as introduced by section 5 of Chapter 14 of the Statutes of 1996, the contribution shall be established by the Minister on the basis of a rate per cubic metre of timber, fixed by regulation of the Government, that is applicable to the volume of timber allotted to the agreement holder in his agreement and is determined on the date or dates fixed by the regulation;

WHEREAS under paragraph 18.2 of section 172 of that Act, as amended by section 16 of Chapter 37 of the Statutes of 1995 and by section 18 of Chapter 14 of the Statutes of 1996, the Government may, by regulation, fix the rate referred to in section 73.4, the date or dates on which the volume allotted to an agreement holder under an agreement must be determined for the purposes of the contribution, and determine the intervals, dates and methods of payment of the contribution;

WHEREAS under section 40 of Chapter 14 of the Statutes of 1996, the first regulations made under paragraphs 18.2 and 18.4 of section 172, introduced by section 18 of that Act, are not subject to the requirements of sections 8 and 17 of the Regulations Act (R.S.Q., c. R-18.1) as regards publication and coming into force and come into force on the day they are published in the *Gazette officielle du Québec* or on any later date provided therein;

WHEREAS it is expedient to make the Regulation;

IT IS ORDERED, therefore, upon the recommendation of the Minister of State for Natural Resources:

THAT the Regulation respecting the contribution of holders of timber supply and forest management agreements to the Fonds forestier, attached to this Order in Council, be made.

MICHEL CARPENTIER,
Clerk of the Conseil exécutif

Regulation respecting the contribution of holders of timber supply and forest management agreements to the Fonds forestier

Forest Act
(R.S.Q., c. F-4.1, s. 73.4 and s. 172, par. 18.2;
1996, c. 14)

1. On 1 January, 1 April, 1 July and 1 October of each year, a holder of a timber supply and forest management agreement shall pay his contribution to the Fonds forestier.

2. The rate per cubic metre of timber on the basis of which the agreement holder's contribution is established shall be:

- (1) \$0.1133 for the 1996-1997 fiscal year;
- (2) \$0.17 for the 1997-1998 fiscal year; and
- (3) \$0.2575 for the 1998-1999 fiscal year.

3. The volume of timber allotted to an agreement holder in his agreement and on which the rate established in section 2 must be applied shall be determined on the dates of payment of the contribution.

4. The contribution shall be payable by the agreement holder within 30 days of the date of a notice of assessment by the Minister following the dates provided for in section 1.

5. Notwithstanding sections 1, 3 and 4 for the 1996-1997 year:

(1) the payment of the contribution scheduled for 1 July 1996 is postponed to the first day of the month following 18 September 1996;

(2) the volume of timber allotted to an agreement holder and on which the rate established in section 2 must be applied to fix the payment shall be determined on the first day of the month following 18 September 1996;

(3) that payment shall be payable within 30 days of the date of a notice of assessment by the Minister following the first day of the month following 18 September 1996.

6. This Regulation comes into force on the date of its publication in the *Gazette officielle du Québec*.

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Gouvernement du Québec

O.C. 1117-96, 4 September 1996

An Act respecting the Ministère du Revenu (R.S.Q., c. M-31)

Fiscal administration — Amendment

Regulation to amend the Regulation respecting fiscal administration

WHEREAS under section 96 of the Act respecting the Ministère du Revenu (R.S.Q., c. M-31), the Government may make regulations to prescribe the measures required to carry out the Act;

WHEREAS the first paragraph of section 28 of the Act prescribes that, notwithstanding any inconsistent provision, a debt owed to the Crown, including interest and penalties, by any person under a fiscal law bears interest at the rate determined according to the rules provided by regulation;

WHEREAS the Regulation respecting fiscal administration (R.R.Q., 1981, c. M-31, r. 1) was made under the Act;

WHEREAS it is expedient, in order to follow up on the Budget Speech tabled on 9 May 1996, to amend subparagraph 3 of the first paragraph of section 28R2, in order to bring from 2 to 3 percentage points the increase

applicable to the interest rate on a fiscal debt owed to the Ministère du Revenu;

WHEREAS according to the Budget Speech, that amendment is applicable in respect of the quarter beginning with 1 July 1996;

WHEREAS under section 12 of the Regulations Act (R.S.Q., c. R-18.1), a proposed regulation may be made without having been published as provided for in section 8 of that Act, if the authority making it is of the opinion that the fiscal nature of the norms established, amended or repealed therein warrants it;

WHEREAS under section 18 of that Act, a regulation may come into force on the date of its publication in the *Gazette officielle du Québec*, where the authority that has made it is of the opinion that the fiscal nature of the norms established, amended or repealed therein warrants it;

WHEREAS the Government is of the opinion that the fiscal nature of the norms established, amended or repealed by the Regulation warrants the absence of prior publication and such coming into force;

WHEREAS under section 27 of the Regulations Act, a regulation may take effect before the date of its publication in the *Gazette officielle du Québec*, where the Act under which it is made expressly provides therefor;

WHEREAS under the second paragraph of section 97 of the Act respecting the Ministère du Revenu, as amended by section 18 of Chapter 36 of the Statutes of 1995, every regulation made under that Act may, if it so provides, apply to a period prior to its publication;

IT IS ORDERED, therefore, upon the recommendation of the Minister of State for the Economy and Finance and of the Minister for Revenue:

THAT the Regulation to amend the Regulation respecting fiscal administration, attached hereto, be made.

MICHEL CARPENTIER,
Clerk of the Conseil exécutif

Regulation to amend the Regulation respecting fiscal administration

An Act respecting the Ministère du Revenu (R.S.Q., c. M-31, ss. 28, 96 and 97)

1. The Regulation respecting fiscal administration (R.R.Q., 1981, c. M-31, r. 1), amended by the Regulations made by Orders in Council 80-82 dated 13 January